

Header Data

Released On	17.05.2016 16:52:00
Release Status	Released for Customer
Component	PY-ES Spain
Other Components	PA-PA-ES Spain XX-CSC-ES-PY Payroll
Priority	Correction with medium priority
Category	Legal change

Symptom

This SAP Note provides you with the relevant system changes to address the new rules to apply reductions to irregular incomes determined by section 18.2 of the Employment Tax (IRPF) Act (**Rend.irr.(18.2)** (P0062-RENIR) field).

These changes are also related to the following field that has been added to the form 145:

Obtención de rendimientos con periodo de generación superior a 2 años durante los 5 periodos impositivos anteriores:

Marque esta casilla si, en el plazo comprendido en los 5 periodos impositivos anteriores al ejercicio al que corresponde la presente comunicación, ha percibido rendimientos del trabajo con periodo de generación superior a 2 años, a los que, a efectos del cálculo del tipo de retención le haya sido aplicada la reducción por irregularidad contemplada en el artículo 18.2 de la Ley del Impuesto y, sin embargo, posteriormente usted no haya aplicado la citada reducción en su correspondiente autoliquidación del Impuesto sobre la Renta.

For more information, see also <https://www.boe.es/boe/dias/2015/12/17/pdfs/BOE-A-2015-13690.pdf>. The website accessible through this hyperlink is an external website which is not part of SAP's offering. By clicking the hyperlink YOU AGREE that unless expressly stated otherwise in your agreements with SAP: (i) the content of the linked to website and any further external website is not content provided by or on behalf of SAP, nor is it otherwise under SAP's control; (ii) the fact that SAP provides links to external websites does not imply that SAP agrees or disagrees with the contents and information provided on such websites; (III) SAP DOES NOT GIVE ANY REPRESENTATION REGARDING THE QUALITY, SAFETY, SUITABILITY, ACCURACY OR RELIABILITY OF ANY EXTERNAL WEBSITE OR ANY OF INFORMATION, CONTENT AND MATERIALS PROVIDED THEREON; (IV) YOU VISIT THOSE EXTERNAL WEBSITES ENTIRELY AT YOUR OWN RISK. SAP SHALL NOT BE DIRECTLY OR INDIRECTLY RESPONSIBLE OR LIABLE FOR ANY DAMAGE OR LOSS CAUSED OR ALLEGED TO BE CAUSED BY OR IN CONNECTION WITH YOUR USE OF OR RELIANCE ON ANY CONTENT, GOODS OR SERVICES AVAILABLE ON OR THROUGH ANY SUCH LINKED WEBSITE.

Other Terms

&IRPF; &190; &IGA (for more information, see SAP Note 1071282)

Reducción rendimientos irregulares; Cálculo del tipo imponible; PC00_M04_C190; PC00_M04_CALC

Reason and Prerequisites

Apply SAP Note 2292679 as a prerequisite.

Attention: this solution adds table fields on PS0062 structure with field names longer than 16 characters. As of Release SAP_BASIS 7.00, longer field names of up to 30 characters are allowed in the SAP standard system. You may have errors in activation of these objects in case you don't have the solution (or equivalent SAP_BASIS Support Package) of SAP Note 1680583 applied in your system.

The following Support Package level is the minimum prerequisite:

Release	Support Package
6.08	HR SP 07
6.04	HR SP 79
6.00	HR SP B3

(For more information, click on "R/3 HR Support Package Schedule" in www.service.sap.com/ocs-schedules.)

Solution

The following behaviour is only valid for employees of **99** (other provinces) tax region (P0062-CODAU).

Functionality setup:

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In order to start using this functionality, it is necessary to create a new **Clase de fecha** (P0041-DATxx) to register when the last reduction of irregular incomes determined by section 18.2 happened. After creating this **Clase de fecha**, you should assign it to the HR Attribute AT_IRPF_IRIN_RED created in the step 5 - **Changes to table view V_T799BATTRIB03C** - of the attached manual steps.

Then you should create an entry to indicate when the last irregular income reduction happened for a given employee. If such entry is not created, the functionality will assume that this employee had no reduction in the previous five years.

For example, consider you have created the **Clase de fecha** E8 in order to indicate the reduction event. Also consider that the last employee's reduction was in year 2010. The following **Datos de fecha** (0041) infotype entry could be used to indicate this:

P0041-BEGDA	P0041-ENDDA	P0041-DARxx	P0041-DATxx
01.01.2010	31.12.2010	E8	01.01.2010

Changes in Datos fiscales (E) (0062) infotype:

After applying this solution, reduction of irregular incomes determined by section 18.2 can only be applied in a given year if it has not been applied in the previous five years (e.g., for the employee above, the reduction can only be applied from 2016 on, since it has been previously applied in 2010).

The **Año con rend. irreg. reducidos** (Q0062-IRREG_INC_REDUCE_YEAR) field is used to indicate that this is a reduction year and to control automatically in which years the reduction can be applied.

If you fill the P0062-RENIR field in a reduction year, the warning message *Reducción de los rendimientos irregulares aplicada automáticamente* (5E 684) is thrown to indicate the reduction has been successfully applied. Filling the P0062-RENIR prior to the five year time frame results in the warning message *Reduc. de rend. irreg. aplicada en los últimos 5 periodos impositivos (xx.xx.xxxx)* (5E 685) and the P0062-RENIR field is cleared, indicating that reduction could no be applied.

An exception to this rule is when the employee checks the new flag of 145 model mentioned in the **Symptom** section. For these scenarios, the five year time frame does not need to be observed and the reduction can be applied if the employee had explicitly requested it. In order to do so, it is necessary to check the **Rend. irreg. reduc. por el empleado** (Q0062-IRREG_INC_REDUCE_REQ) field. The warning message *Rendimientos irregulares reducidos por solicitud del empleado* (5E 683) is shown to indicate this scenario.

Version	Date	Reason
8	17.05.2016	Only SAP Note texts have been changed. SAP Note do not need to be applied again.
7	15.04.2016	Only SAP Note texts have been changed. SAP Note do not need to be applied again.
6	05.04.2016	Released for Customer.
5	01.04.2016	Changes to correction instructions. SAP Note needs to be applied again.
2	30.03.2016	Changes to manual steps. SAP Note needs to be applied again.
1	15.03.2016	Pilot Release.

As a general rule, SAP recommends that you install a solution by applying a Support Package. However, if you need to install the solution earlier, proceed as follows:

1. Apply the manual pre-implementation steps.
2. Use Note Assistant (SNOTE) to implement the correction instructions.

List of new/changed objects (manual activities related):

LIMU TABD PS0062
LIMU TABD Q0062
R3TR DOMA HRPAPDES_IRREG_INC_REDUCE_REQ
R3TR DOMA HRPAPDES_IRREG_INC_REDUCE_YEAR
R3TR DTEL HRPAPDES_IRREG_INC_REDUCE_REQ
R3TR DTEL HRPAPDES_IRREG_INC_REDUCE_YEAR
R3TR DTEL HRPAPDES_IRREG_INC_REDUCE_REQ_S
R3TR DTEL HRPAPDES_IRREG_INC_REDUCE_YEAR_S
LIMU MESS 5E683
LIMU MESS 5E684
LIMU MESS 5E685

You can find more information about the Note Assistant in SAP Service Marketplace, under service.sap.com/note-assistant.

Manual Activity	
VALID FOR	
Software Component	SAP_HRCES
Release 600	SAPK-600B3INSAPHRCES - SAPK-600D3INSAPHRCES
Release 604	SAPK-60479INSAPHRCES - SAPK-60499INSAPHRCES
Release 608	SAPK-60807INSAPHRCES - SAPK-60827INSAPHRCES

1. Follow the pre-implementation steps from attached document [Manual_implem_note_2278180.pdf](#)

Software Component	From Rel.	To Rel.	And Subsequent
SAP_HRCES	600	600	<input type="checkbox"/>
	604	604	<input type="checkbox"/>
	608	608	<input type="checkbox"/>

Correction Instructions

Correction Instructions			
Software Component	Valid from	Valid to	Number
SAP_HRCES	600	600	30419
SAP_HRCES	604	604	30418
SAP_HRCES	608	608	30417

Support Packages & Patches

Support Packages		
Software Component	Release	Support Package
SAP_HRCES	600	SAPK-600D4INSAPHRCES
	604	SAPK-604A0INSAPHRCES
	608	SAPK-60828INSAPHRCES

References

This document refers to:

- SAP Notes
- 2292679 [IRPF: UDO note for SAP Note 2278180](#)
- SAP Notes (unidirectional)
- 1680583 [Field names for tables and views with more than 16 char.](#)
- 1071282 [CONSULT: List of tags for Spain notes.](#)
- 167718 [CONSULT.: HRMS España - Novedades](#)

This document is referenced by:

- SAP Notes (2)
- 2292090 [IRPF: Reduction of Irregular Incomes after BOE 301 2015 in HR Renewal](#)
- 2261605 [LC ES IRPF 2016](#)

Attachments

File Name	File Size (KB)	Mime Type
V_T799BATTRIB06C.htm	9	text/html
V_T799BATTRIB00.htm	9	text/html
Manual Instructions for SAP Note 2278180.pdf	195	application/pdf
V_T799BATTRIB01.htm	12	text/html
V_T799BATTRIB03C.htm	10	text/html
V_T799BATTRIB05.htm	12	text/html